



## STATE OF ILLINOIS

Page 2

Facility Name & ID Number Rest Haven West Christian Nursing Center# 0028605 Report Period Beginning: 01/01/05 Ending: 12/31/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>145</u>	Skilled (SNF)	<u>145</u>	<u>52,925</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	<u>96</u>	Sheltered Care (SC)	<u>96</u>	<u>35,040</u>	5
6		ICF/DD 16 or Less			6
7	<u>241</u>	TOTALS	<u>241</u>	<u>87,965</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>16,849</u>	<u>19,903</u>	<u>10,636</u>	<u>47,388</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		<u>27,166</u>		<u>27,166</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>16,849</u>	<u>47,069</u>	<u>10,636</u>	<u>74,554</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 84.75%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 05/01/84

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 05/01/84NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 145and days of care provided 10,636Medicare Intermediary AdminaStar Federal

## IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH\* ☐CASH\* ☐

Is your fiscal year identical to your tax year

YES ☒NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Rest Haven West Christian Nursing Center # 0028605 Report Period Beginning: 01/01/05 Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
<b>A. General Services</b>											
1	Dietary	128,298	10,268	643,054	781,620		781,620		781,620		1
2	Food Purchase		581,741		581,741		581,741	1,254	582,995		2
3	Housekeeping	177,709	43,379		221,088		221,088		221,088		3
4	Laundry	31,423	92,561		123,984		123,984	(6,671)	117,313		4
5	Heat and Other Utilities			275,035	275,035		275,035	13,833	288,868		5
6	Maintenance	186,435		192,713	379,148		379,148	(51,287)	327,861		6
7	Other (specify):* Mgmt. Benefits Alloc.							504	504		7
8	<b>TOTAL General Services</b>	523,865	727,949	1,110,802	2,362,616		2,362,616	(42,367)	2,320,249		8
<b>B. Health Care and Programs</b>											
9	Medical Director			15,200	15,200		15,200		15,200		9
10	Nursing and Medical Records	2,966,587	242,613	1,291,493	4,500,693		4,500,693		4,500,693		10
10a	Therapy			836,782	836,782		836,782		836,782		10a
11	Activities	366,486	20,035	477	386,998		386,998		386,998		11
12	Social Services	155,509	52	3,188	158,749		158,749		158,749		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,488,582	262,700	2,147,140	5,898,422		5,898,422		5,898,422		16
<b>C. General Administration</b>											
17	Administrative			889,800	889,800		889,800	(794,769)	95,031		17
18	Directors Fees										18
19	Professional Services			37,885	37,885		37,885	8,396	46,281		19
20	Dues, Fees, Subscriptions & Promotion			21,086	21,086		21,086	9,904	30,990		20
21	Clerical & General Office Expense	384,930	21,227	41,311	447,468		447,468	573,071	1,020,539		21
22	Employee Benefits & Payroll Tax			867,913	867,913		867,913		867,913		22
23	Inservice Training & Education			5,287	5,287		5,287	25	5,312		23
24	Travel and Seminar			11,097	11,097		11,097	18,297	29,394		24
25	Other Admin. Staff Transportation							3,281	3,281		25
26	Insurance-Prop.Liab.Malpractice			170,125	170,125		170,125	4,301	174,426		26
27	Other (specify):* Mgmt. Benefits Alloc.							133,404	133,404		27
28	<b>TOTAL General Administration</b>	384,930	21,227	2,044,504	2,450,661		2,450,661	(44,090)	2,406,571		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,397,377	1,011,876	5,302,446	10,711,699		10,711,699	(86,457)	10,625,242		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number      Rest Haven West Christian Nursing Center      #0028605      Report Period Beginning:      01/01/05      Ending:      12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			683,271	683,271		683,271	198,119	881,390			30
31	Amortization of Pre-Op. & Org											31
32	Interest			442,980	442,980		442,980	(8,634)	434,346			32
33	Real Estate Taxes			21,969	21,969		21,969	2,036	24,005			33
34	Rent-Facility & Grounds							3,078	3,078			34
35	Rent-Equipment & Vehicle											35
36	Other (specify): <sup>3</sup>											36
37	<b>TOTAL Ownership</b>			1,148,220	1,148,220		1,148,220	194,599	1,342,819			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		852,564		852,564		852,564		852,564			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			78,954	78,954		78,954		78,954			42
43	Other (specify): <sup>3</sup> <b>Nonallowable Cost</b>			310,308	310,308		310,308	(310,308)				43
44	<b>TOTAL Special Cost Centers</b>		852,564	389,262	1,241,826		1,241,826	(310,308)	931,518			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,397,377	1,864,440	6,839,928	13,101,745		13,101,745	(202,166)	12,899,579			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1 Day Care	\$ (832)	43	\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Program				3
4 Non-Patient Meals	(3,400)	2		4
5 Telephone, TV & Radio in Resident Room	(11,687)	21		5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patient				7
8 Laundry for Non-Patients	(6,671)	4		8
9 Non-Straightline Depreciation	94,859	30		9
10 Interest and Other Investment Income	(107)	32		10
11 Discounts, Allowances, Rebates & Refund				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax				13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transaction				15
16 Personal Expenses (Including Transportation				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions	(215)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainer				22
23 Malpractice Insurance for Individual				23
24 Bad Debt	(1,147)	43		24
25 Fund Raising, Advertising and Promotiona	(3,005)	43		25
26 Income Taxes and Illinois Personal Property Replacement Tax				26
27 CNA Training for Non-Employee				27
28 Yellow Page Advertising	(33,907)	43		28
29 Other-Attach Schedule See Pg. 5A	(367,793)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (333,905)		\$	30

OHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule	\$		31
32 Donated Goods-Attach Schedule			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	131,739		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ 131,739		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B) )	\$ (202,166)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport		x	\$		38
39					39
40 Gift and Coffee Shop		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 5A

Rest Haven West Christian Nursing Center

ID# 0028605

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2	Labs - Part A	(29,887)	43	2
3	X-Rays - Part A	(15,068)	43	3
4				4
5	Disallowed Non-Care Related Real Estate Tax	(29,492)	33	5
6	Disallow Interehab Physiatry	(59,694)	43	6
7	Residents Welfare	(4,746)	43	7
8	Disallow Marketing Allocation	(159,321)	43	8
9	Disallow Free Care Contractual Expense	(2,486)	43	9
10	Disallow nonallowable interest on Bonds	(36,718)	32	10
11	Disallow nonallowable license and dues	(1,132)	20	11
12	Capitalize R&M costs	(24,034)	6	12
13	Offset miscellaneous income	(5,215)	2	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(367,793)		49

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Rest Haven West Christian Nursing Center

# 0028605

Report Period Beginning:

01/01/05

Ending:

12/31/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(8,615)	9,869	0	0	0	0	0	0	0	0	0	1,254	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(6,671)	0	0	0	0	0	0	0	0	0	0	(6,671)	4
5	Heat and Other Utilities	0	13,833	0	0	0	0	0	0	0	0	0	13,833	5
6	Maintenance	(24,034)	(27,253)	0	0	0	0	0	0	0	0	0	(51,287)	6
7	Other (specify):*	0	504	0	0	0	0	0	0	0	0	0	504	7
8	<b>TOTAL General Services</b>	<b>(39,320)</b>	<b>(3,047)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,367)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(794,769)	0	0	0	0	0	0	0	0	0	(794,769)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	8,396	0	0	0	0	0	0	0	0	0	8,396	19
20	Fees, Subscriptions & Promotions	(1,132)	11,036	0	0	0	0	0	0	0	0	0	9,904	20
21	Clerical & General Office Expenses	(11,687)	584,758	0	0	0	0	0	0	0	0	0	573,071	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	25	0	0	0	0	0	0	0	0	0	25	23
24	Travel and Seminar	0	18,297	0	0	0	0	0	0	0	0	0	18,297	24
25	Other Admin. Staff Transportation	0	3,281	0	0	0	0	0	0	0	0	0	3,281	25
26	Insurance-Prop.Liab.Malpractice	0	4,301	0	0	0	0	0	0	0	0	0	4,301	26
27	Other (specify):*	0	133,404	0	0	0	0	0	0	0	0	0	133,404	27
28	<b>TOTAL General Administration</b>	<b>(12,819)</b>	<b>(31,271)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(44,090)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(52,139)</b>	<b>(34,318)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(86,457)</b>	<b>29</b>

## Summary B

**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

[illegible]



Facility Name & ID Number Rest Haven West Christian Nursing Center # 0028605 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Rest Haven Illiana Christian Convalescent Home	100	Rest Haven Central	Palos Heights	Holland Home	South Holland	Sheltered Care
		Rest Haven South	South Holland	Village Woods	Crete	Independent Ret.
		Rest Haven West	Downers Grove	Providence Mgmt. &		
		Haven Park	Zeeland, MI	Development Co.	Tinley Park	Management Co.
				Providence Home		
				Health Care	Tinley Park	Home Health
				Saratoga Grove	Downers Grove	Supportive Living

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	2	Food	\$	Rest Haven Illiana Christian Convalescent Hom	100.00%	\$ 9,869	\$ 9,869	1
2	V	5	Utilities		Rest Haven Illiana Christian Convalescent Hom	100.00%	13,833	13,833	2
3	V	6	Maintenance	38,658	Rest Haven Illiana Christian Convalescent Hom	100.00%	11,405	(27,253)	3
4	V	7	Mgmt. Allocation of Benefits		Rest Haven Illiana Christian Convalescent Hom	100.00%	504	504	4
5	V	17	Administrative	889,800	Rest Haven Illiana Christian Convalescent Hom	100.00%	95,031	(794,769)	5
6	V	19	Professional Services		Rest Haven Illiana Christian Convalescent Hom	100.00%	8,396	8,396	6
7	V	20	Dues, Fees & Subscriptions		Rest Haven Illiana Christian Convalescent Hom	100.00%	11,036	11,036	7
8	V	21	Clerical & General Office		Rest Haven Illiana Christian Convalescent Hom	100.00%	584,758	584,758	8
9	V	23	Inservice Training & Education		Rest Haven Illiana Christian Convalescent Hom	100.00%	25	25	9
10	V	24	Travel & Seminar		Rest Haven Illiana Christian Convalescent Hom	100.00%	18,297	18,297	10
11	V	25	Other Admin. Staff Transport		Rest Haven Illiana Christian Convalescent Hom	100.00%	3,281	3,281	11
12	V	26	Insurance-Prop.Liab.&Malp.		Rest Haven Illiana Christian Convalescent Hom	100.00%	4,301	4,301	12
13	V	27	Mgmt. Allocation of Benefits		Rest Haven Illiana Christian Convalescent Hom	100.00%	133,404	133,404	13
14	Total			\$ 928,458			\$ 894,140	\$ * (34,318)	14

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Rest Haven West Christian Nursing Centre

# 0028605

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 Depreciation	\$	Rest Haven Illiana Christian Convalescent Home	100.00%	\$ 103,260	\$ 103,260	15
16	V	32 Interest		Rest Haven Illiana Christian Convalescent Home	100.00%	28,191	28,191	16
17	V	33 Real Estate Taxes		Rest Haven Illiana Christian Convalescent Home	100.00%	31,528	31,528	17
18	V	34 Rent - Facility & Grounds		Rest Haven Illiana Christian Convalescent Home	100.00%	3,078	3,078	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 166,057	\$ * 166,057	39

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Rest Haven West Christian Nursing Center      #      0028605      Report Period Beginning:      01/01/05      Ending:      12/31/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6	N/A - Voluntary Board with no compensation. See attached Schedule 7/										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven West Christian Nursing Center# 0028605Report Period Beginning: 01/01/05Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Rest Haven Illiana Christian Conv. Home  
 Street Address 18601 North Creek Drive  
 City / State / Zip Code Tinley Park, IL 60477  
 Phone Number ( 708) 342-8100  
 Fax Number ( 708) 342-8006

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Accumulated Cost	74,703,880	15	\$ 60,334	\$ 12,219,002	\$ 9,869	1
2	5	Utilities	Accumulated Cost	74,703,880	15	84,570	12,219,002	13,833	2
3	6	Maintenanc	Accumulated Cost	74,703,880	15	69,726	12,219,002	11,405	3
4	7	Mgmt. Allocation of Benefits	Accumulated Cost	74,703,880	15	3,081	12,219,003	504	4
5	19	Professional Services	Accumulated Cost	74,703,880	15	51,332	12,219,002	8,396	5
6	20	Dues, Fees & Subscriptions	Accumulated Cost	74,703,880	15	67,474	12,219,004	11,036	6
7	21	Clerical & General Office	Accumulated Cost	74,703,880	15	3,575,056	12,219,002	584,758	7
8	23	Inservice Training & Education	Accumulated Cost	74,703,880	15	155	12,219,005	25	8
9	24	Travel & Seminar	Accumulated Cost	74,703,880	15	111,861	12,219,002	18,297	9
10	25	Other Admin. Staff Transport	Accumulated Cost	74,703,880	15	20,062	12,219,006	3,281	10
11	26	Insurance-Prop.Liab.&Malp.	Accumulated Cost	74,703,880	15	26,293	12,219,002	4,301	11
12	27	Mgmt. Allocation of Benefits	Accumulated Cost	74,703,880	15	815,604	12,219,007	133,404	12
13	30	Depreciation	Accumulated Cost	74,703,880	15	631,306	12,219,002	103,260	13
14	32	Interest	Accumulated Cost	74,703,880	15	172,353	12,219,008	28,191	14
15	33	Real Estate Taxes	Accumulated Cost	74,703,880	15	192,752	12,219,002	31,528	15
16	34	Rent - Facility & Grounds	Accumulated Cost	74,703,880	15	18,814	12,219,009	3,078	16
17									17
18	17	Administrative	Direct Cost	1	1	742,073	1	95,031	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,642,846	\$ 3,128,906	\$ 1,060,197	25

SEE ACCOUNTANTS' COMPILATION REPORT

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Tax Exempt Bonds		X	Additions and Renovations	Varies	11/01/04	\$ 9,450	\$ 9,309,195	10/31/34	Variable	\$ 436,090	1	
2	Notes		X	Facility Improvements	Varies	Various	763,564	1,113	Various	Variable	6,890	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 773,014	\$ 9,310,308			\$ 442,980	9	
	B. Non-Facility Related*												
10								Allocated from Home Office			28,191	10	
11								Interest Income Offset			(107)	11	
12								Disallow nonallowable interest			(36,718)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			(8,634)	14	
15	TOTALS (line 9+line14)						\$ 773,014	\$ 9,310,308			\$ 434,346	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **Rest Haven West Christian Nursing Center**# **0028605** Report Period Beginning: **01/01/05** Ending: **12/31/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report		
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004	\$	1
3. Under or (over) accrual (line 2 minus line 1).			\$	2
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	3
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	4
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.		Allocated from Home Office	24,005	5
<b>TOTAL REFUND \$</b> <b>For</b> <b>Tax Year.</b> <b>(Attach a copy of the real estate tax appeal board's decision.)</b>			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000		8	
	2001		9	
	2002		10	
	2003		11	
	2004		12	
<b>Real estate taxes are allocated from a for-profit management company.</b>				

<b>FOR OHF USE ONLY</b>	
13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
14	PLUS APPEAL COST FROM LINE 5 \$ 14
15	LESS REFUND FROM LINE 6 \$ 15
16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME    Rest Haven West Christian Nursing Center    COUNTY    DuPage

FACILITY IDPH LICENSE NUMBER    0028605

CONTACT PERSON REGARDING THIS REPORT    Bill De Young

TELEPHONE    (708) 342-8100    FAX #:    (708) 342-8006

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	19-09-01-203-003-0000	New Home Office Building	\$ 145,410.00	\$ 24,005.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		<b>TOTALS</b>	\$ 145,410.00	\$ 24,005.00

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?    X    YES    NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Rest Haven West Christian Nursing Center

# 0028605 Report Period Beginning:

01/01/05 Ending:

12/31/05

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 105,900 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☐ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A  
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	29,200	1984	\$ 339,570	1
2					2
3	TOTALS			\$ 339,570	3

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number Rest Haven West Christian Nursing Center

# 0028605

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	241	1984	1962	\$ 86,903	\$	40	\$		\$ 86,903
5			1972	889,527	22,238	40	22,238		756,092
6			1976	34,742	869	40	869		28,677
7			1974	7,414	185	40	185		5,920
8			1975	55,878	1,397	40	1,397		43,307
<b>Improvement Type**</b>									
9	Improvement		1976	4,115	103	40	103		3,090
10	Improvement		1977	33,527	838	40	838		24,302
11	Improvement		1980	6,049	151	40	151		3,926
12	Improvement		1981	7,380	185	40	185		4,625
13	Improvement		1983	22,839	571	40	571		13,133
14	Improvement		1984	253,714	9,250	40	9,250		175,903
15	Improvement		1985	297,491	7,437	40	7,437		156,177
16	Improvement		1986	275,406	6,885	40	6,885		137,700
17	Improvement		1987	24,035	601	40	601		11,419
18	Improvement		1988	509,896	12,747	40	12,747		229,446
19	Improvement		1989	4,381,420	109,536	40	109,536		1,862,112
20	Improvement		1989	90,660	2,267	40	2,267		38,539
21	Improvement		1990	155,196	3,880	40	3,880		62,080
22	Improvement		1991	5,021	126	40	126		1,890
23	Improvement		1992	75,453	1,886	40	1,886		26,404
24	Improvement		1993	26,281	657	40	657		8,541
25	Improvement		1994	16,231	405	40	405		4,860
26	Improvement		1995	128,962	3,224	40	3,224		33,852
27	Sign and landscaping		1996	4,764	119	40	119		1,131
28	Fence		1996	1,565	40	40	40		380
29	Renovate laundry and break rooms		1996	4,400	110	40	110		1,045
30	Whirlpool tubs		1996	20,200	505	40	505		4,797
31	Side rail		1996	2,293	57	40	57		542
32	Phone system		1996	35,085	877	40	877		16,154
33	Parking lot		1997	15,078	377	40	377		3,205
34	Landscaping		1997	10,839	271	40	271		2,303
35	Dining room renovation		1997	1,193	30	40	30		255
36			1997	34,830	871	40	871		7,403

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Activity / class room renovation	1997	\$ 3,476	\$ 87	40	\$ 87		\$ 739		37
38	Carpeting	1997	1,521	38	40	38		323		38
39	Railing	1997	500	13	40	13		110		39
40	Laundry / break room renovation	1998	6,864	172	40	172		1,290		40
41	Compressor	1998	917	92	10	92		690		41
42	Roof repair	1998	2,320	232	10	232		1,740		42
43	Alarm system	1998	1,056	106	10	106		795		43
44	Hospitality room renovation	1998	12,605	316	40	316		2,370		44
45	Carpeting	1998	76,503	7,653	5	7,653		91,809		45
46	Wallpaper	1998	40,287	4,026	5	4,026		48,339		46
47	Roofing	1999	208,749	20,874	10	20,874		135,681		47
48	Therapy room renovation	1999	23,731	2,374	10	2,374		15,431		48
49	Resident room lighting	1999	23,965	2,397	10	2,397		15,578		49
50	Phone upgrade	1999	2,470	248	10	248		1,612		50
51	Renovations	1999	47,385	4,738	10	4,738		30,799		51
52	New door on exygen room	1999	1,993	194	10	194		1,262		52
53	Landscaping	2000	59,350	1,484	40	1,484		8,162		53
54	Benches	2000	2,500	63	40	63		346		54
55	Room 18 renovation , wallcover, painting, tiling and carpe	2000	7,682	768	10	768		4,224		55
56	Therapy room renovation, wallcover, painting and tilin	2000	28,849	2,885	10	2,885		15,867		56
57	Beauty renovation, wallcover, painting, tiling and carpetin	2000	31,764	3,176	10	3,176		17,468		57
58	Common renovation, wallcover, painting, tiling and carptein	2000	36,699	4,231	10	3,670	(561)	22,149		58
59	Kitchen renovation, wallcover, painting and tilin	2000	24,995	2,500	10	2,500		13,750		59
60	HVAC	2000	32,028	3,203	10	3,203		17,616		60
61	Doors	2000	3,300	330	10	330		1,815		61
62	Countertop	2000	654	65	10	65		358		62
63										63
64										64
65	Room renovation	2001	1,124,343	63,725	10	112,434	48,709	574,478		65
66	Rehab renovation	2001	82,557	9,808	10	8,256	(1,552)	41,032		66
67	Nurse call system	2001	114,755	11,476	10	11,476		51,642		67
68	Kitchen renovations	2001	3,800	380	10	380		1,710		68
69	HVAC	2001	3,000	300	10	300		1,350		69
70	TOTAL (lines 4 thru 69)		\$ 9,529,005	\$ 336,649		\$ 383,245	\$ 46,596	\$ 4,876,648		70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,529,005	\$ 336,649		\$ 383,245	\$ 46,596	\$ 4,876,648	1
2	Doors	2001	3,187	319	10	319		1,435	2
3	Office remodeling	2001	35,071	3,507	10	3,507		15,782	3
4	HVAC	2001	28,200	2,820	10	2,820		12,690	4
5									5
6	landscaping	2002	25,539	2,554	10	2,554		8,939	6
7	Fence	2002	4,675	468	10	468		1,639	7
8	Nurse Call Station Renovation	2002	26,950	2,695	40	674	(2,021)	2,359	8
9	HVAC	2002	12,424	1,242	40	311	(931)	1,088	9
10									10
11	Renovations	2002	33,960	3,396	40	849	(2,547)	2,971	11
12	New Therapy Addition	2002	69,218	6,922	40	1,730	(5,192)	6,212	12
13	Landscaping	2001	10,400	1,040	40	260	(780)	910	13
14	Repair R3000 System	2002	3,922		40	98	98	343	14
15	Carpeting	2002	9,713		40	243	243	850	15
16	Bathroom remodeling	2003	12,350	618	20	618		1,545	16
17	Wallcoverings	2003	36,922	923	40	923		2,308	17
18	Floorcoverings	2003	42,356	1,059	40	1,059		2,647	18
19	Curtains and Blinds	2003	65,815	1,645	40	1,645		4,113	19
20	Landscaping and Fencing	2003	150,886	3,772	40	3,772		9,430	20
21	Parking, Curbs, and Sidewalks	2003	276,160	6,904	40	6,904		17,260	21
22	PT Wing / New Entry / New Admin. Offices	2003	1,754,047	55,699	40	43,852	(11,847)	115,553	22
23	Signage	2003	9,043	904	10	904		2,260	23
24	Gazebo	2003	5,436	272	20	272		578	24
25									25
26	Shelving	2003	1,328	133	10	133		332	26
27	Nurse call system	2004	33,450	3,345	10	3,345		5,018	27
28	Bath tub resurfacing	2004	4,750	238	20	238		357	28
29	Alzheimer Unit Renovation	2004	77,906	1,948	40	1,948		2,922	29
30	Fire Alarm	2004	1,795	180	10	180		308	30
31	Lighting	2004	501	50	10	50		86	31
32	Carpet	2004	2,374	237	10	237		407	32
33	Cabinets	2004	2,626	263	10	263		451	33
34	TOTAL (lines 1 thru 33)		\$ 12,270,009	\$ 439,802		\$ 463,421	\$ 23,619	\$ 5,097,441	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 12,270,009	\$ 439,802		\$ 463,421	\$ 23,619	\$ 5,097,441	1
2	Water heater	2004	2,997	300	10	300		450	2
3	Dentist office	2004	8,981	224	40	224		336	3
4	Expansion	2004	1,928	48	40	48		72	4
5									5
6	Carpeting	2005	2,050	103	10	103		103	6
7	Thermostats	2005	4,500	150	15	150		150	7
8	Handrails	2005	1,375	46	15	46		46	8
9	Sidewalks	2005	10,927	273	20	273		273	9
10	Bath Tub Conversions	2005	5,700	190	15	190		190	10
11	Carpeting	2005	7,904	565	7	565		565	11
12	Chiller	2005	6,101	153	20	153		153	12
13	Paving	2005	19,642	491	20	491		491	13
14	Boilers & HVAC	2005	13,435		20	336	336	336	14
15	Storage Tank & Water Line	2005	1,125		20	28	28	28	15
16	Chiller	2005	540		20	14	14	14	16
17	Carpeting	2005	3,040		7	217	217	217	17
18	Smoke Detectors	2005	2,316		20	58	58	58	18
19	Generator	2005	1,122		20	28	28	28	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	Allocated from Home Office	2005	680,016			17,018	17,018	61,695	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,043,708	\$ 442,345		\$ 483,663	\$ 41,318	\$ 5,162,646	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number: Rest Haven West Christian Nursing Center

# 0028605

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 3,097,604	\$ 234,309	\$ 304,622	\$ 70,313	3-10	\$ 2,836,779	71
72	Current Year Purchases	91,051	6,617	6,863	246	5-10	6,863	72
73	Fully Depreciated Assets							73
74	Allocated from Home Office	603,452		81,195	81,195		393,320	74
75	TOTALS	\$ 3,792,107	\$ 240,926	\$ 392,680	\$ 151,754		\$ 3,236,962	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident care	1984 Ford Bus	1989	\$ 47,590	\$	\$	\$	5	\$ 47,590	76
77	Resident care	1995 Chevrolet K20 Truck	1995	22,494				5	22,494	77
78										78
79	Allocated from home office			34,242		5,047	5,047		12,674	79
80	TOTALS			\$ 104,326	\$	\$ 5,047	\$ 5,047		\$ 82,758	80

## E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 17,279,711	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 683,271	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 881,390	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 198,119	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,482,366	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* This must agree with Schedule V line 30, column f

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Home Office				3,078			6
7	TOTAL				\$ 3,078			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A  
 This amount was calculated by dividing the total amount to be amortized N/A  
 by the length of the lease N/A.

9. Option to Buy: ☐ YES ☐ NO Terms: N/A \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO  
 16. Rental Amount for movable equipment: \$ 0 Description: N/A

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	N/A				18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u>                    </u>
13.	<u>/2007</u>	\$ <u>                    </u>
14.	<u>/2008</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	6,431	\$ 356,411	\$	6,431	\$ 356,411	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		953	86,781		953	86,781	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		7,080	393,590		7,080	393,590	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				852,564		852,564	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10	Academic Education		hrs							10
11	Exceptional Care Program									11
12										12
13	Other (specify):									13
14	TOTAL			\$	14,464	\$ 836,782	\$ 852,564	14,464	\$ 1,689,346	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed  
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed  
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT



This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,200	\$ 1,200	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 156,347 )	1,232,170	1,232,170	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	49,937	49,937	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,283,307	\$ 1,283,307	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	358,918	339,570	13
14	Buildings, at Historical Cost	14,143,746	13,043,708	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,337,142	3,896,433	16
17	Accumulated Depreciation (book methods)	(8,496,038)	(8,482,366)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 9,343,768	\$ 8,797,345	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 10,627,075	\$ 10,080,652	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 438,426	\$ 438,426	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	276	276	28
29	Short-Term Notes Payable	1,113	1,113	29
30	Accrued Salaries Payable	167,393	167,393	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,310	16,310	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<b>Due to Related Parties</b>	7,292,429	7,292,429	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 7,915,947	\$ 7,915,947	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable		9,309,195	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 9,309,195	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 7,915,947	\$ 17,225,142	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 2,711,128	\$ (7,144,490)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 10,627,075	\$ 10,080,652	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 3,215,473</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<b>Rounding</b>	<b>2</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 3,215,475</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(504,347)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>( )</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (504,347)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 2,711,128</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Rest Haven West Christian Nursing Center

# 0028605

Report Period Beginning: 01/01/05

Ending:

12/31/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,793,084	1
2	Discounts and Allowances for all Levels	(4,780,691)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,012,393	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,238,637	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 4,238,637	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,400	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	924,652	17
18	Sale of Supplies to Non-Patient	270,017	18
19	Laboratory	61,097	19
20	Radiology and X-Ray	16,879	20
21	Other Medical Services	22,038	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,298,083	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	9,900	24
25	Interest and Other Investment Income**	107	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 10,007	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Sch 19A</u>	38,278	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 38,278	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 12,597,398	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,362,616	31
32	Health Care	5,898,422	32
33	General Administration	2,450,661	33
<b>B. Capital Expense</b>			
34	Ownership	1,148,220	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,162,872	35
36	Provider Participation Fee	78,954	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 13,101,745	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(504,347)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (504,347)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

**Rest Haven West Christian Nursing Center**

**Provider #: 0028605**

**01/01/05 to 12/31/05**

**Schedule 19A**

**XVII. INCOME STATEMENT**

**E. Other Revenue (specify):**

Telephone Revenue	11,687
Beauty/Barber Revenue	14,705
Other Income	600
Laundry Revenue	6,671
Miscellaneous Service Income	<u>4,615</u>

Total (agree to Schedule XVII, line 28)	<u><u>38,278</u></u>
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**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number Rest Haven West Christian Nursing Center# 0028605Report Period Beginning: 01/01/05

Ending:

12/31/05

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	9,060	9,747	\$ 187,161	\$ 19.20	1
2	Assistant Director of Nursing	2,072	2,080	57,047	27.43	2
3	Registered Nurses	25,172	22,107	857,318	38.78	3
4	Licensed Practical Nurses	11,245	10,406	294,311	28.28	4
5	CNAs & Orderlies	102,257	106,429	1,539,056	14.46	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	11,841	12,543	366,486	29.22	10
11	Social Service Worker	6,973	7,323	155,509	21.24	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	9,104	10,677	128,298	12.02	15
16	Dishwashers					16
17	Maintenance Worker	11,260	12,047	186,435	15.48	17
18	Housekeepers	14,942	15,998	177,709	11.11	18
19	Laundry	2,524	2,622	31,423	11.98	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	22,685	23,640	384,930	16.28	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,022	2,174	31,694	14.58	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	231,157	237,793	\$ 4,397,377 *	\$ 18.49	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	15,200	9(3)	36
37	Medical Records Consultant	Monthly	3,521	10(3)	37
38	Nurse Consultant	Monthly	2,620	10(3)	38
39	Pharmacist Consultant	Monthly	1,703	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	477	11(3)	44
45	Social Service Consultant	Monthly	1,958	12(3)	45
46	Other(specify) <u>Chapel Ministry</u>	Monthly	1,230	12(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 26,709		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	22,763	\$ 1,091,921	10(3)	50
51	Licensed Practical Nurses	3,721	149,761	10(3)	51
52	Certified Nurse Assistants/Aides	1,176	41,967	10(3)	52
53	TOTAL (lines 50 - 52)	27,660	\$ 1,283,649		53

SEE ACCOUNTANTS' COMPILATION REPORT

A. Administrative Salaries:			Ownership	D. Employee Benefits and Payroll Taxes:			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description		Amount	Description	Amount
Catherine DeVries	Administrator	0	\$ 45,567	Workers' Compensation Insurance	\$	116,028	IDPH License Fee	\$ 1,990
Jackie Terpstra	Administrator	0	20,769	Unemployment Compensation Insurance		8,095	Advertising: Employee Recruitment	
Laura Witt	Administrator	0	28,695	FICA Taxes		316,889	Health Care Worker Background Check	
				Employee Health Insurance		294,833	(Indicate # of checks performed <u>88</u> )	880
Amounts paid out of Home Office				Employee Meals			Life Services Network	11,013
allocated in Col. 7.				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous License & Dues	5,165
							Miscellaneous Subscriptions	906
TOTAL (agree to Schedule V, line 17, col. 1)				Employee Welfare		38,575		
(List each licensed administrator separately.)			\$ 95,031	Employee Drug Testing		4,830	Allocated from Home Office	11,036
B. Administrative - Other				TDA Expense		85,981	Less: Public Relations Expense	( )
				Employee Uniforms		347	Non-allowable advertising	( )
Description			Amount	Other Employee Benefits		2,335	Yellow page advertising	( )
Management Fees (Eliminated in Col. 7)			\$ 889,800					
				TOTAL (agree to Schedule V,	\$	867,913	TOTAL (agree to Sch. V,	\$ 30,990
				line 22, col.8)			line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 889,800	E. Schedule of Non-Cash Compensation Paid			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)				to Owners or Employees				
C. Professional Services							Description	Amount
Vendor/Payee	Type		Amount	Description	Line #	Amount		
Myers, Miller & Krauskopf	Legal		\$ 1,437				Out-of-State Travel	\$
Altschuler, Melvoin and								
Glasser, LLP	Accounting		12,943	N/A				
KPMG	Accounting		8,200				In-State Travel	5,073
DaRT Chart Systems LLC	Clinical Consulting		10,000					
American Express Tax & Bus. Svcs.	Accounting		107					
Misc.	Outside Consultants		5,198				Seminar Expense	6,024
							Allocated from Home Office	18,297
							Entertainment Expense	( )
							(agree to Sch. V,	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	line 24, col. 8)	\$ 29,394
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 37,885					

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**Rest Haven West Christian Nursing Center**

**Provider #: 0028605**

**01/01/05 to 12/31/05**

**Schedule 21A**

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	37,885
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Allocated from Home Office		
----------------------------	--	--

Legal	4,030	
Other	4,366	8,396
	<hr/>	<hr/>

Total (agree to Schedule V, line 19, column 8)	<u>46,281</u>
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**SEE ACCOUNTANTS' COMPILATION REPORT**

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number Rest Haven West Christian Nursing Center

# 0028605

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount LSN - \$11,013
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 7.5 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 59,765 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 78,954  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 3,400
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation N/A  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0%  
d. Have vehicle usage logs been maintained Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: KMPG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in Progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fee

## RECONCILIATION REPORT

12:04 PM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-202,166	equal to	-202,166	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	434,346	equal to	434,346	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	24,005	equal to	24,005	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	881,390	equal to	881,390	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	3,078	equal to	3,078	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	836,782	equal to	836,782	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	852,564	equal to	852,564	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	2,362,616	equal to	2,362,616	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	5,898,422	equal to	5,898,422	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,450,661	equal to	2,450,661	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,148,220	equal to	1,148,220	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	1,162,872	equal to	1,162,872	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	78,954	equal to	78,954	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,966,587	equal to	2,966,587	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	366,486	equal to	366,486	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	155,509	equal to	155,509	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	128,298	equal to	128,298	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	186,435	equal to	186,435	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	177,709	equal to	177,709	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	31,423	equal to	31,423	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	0	equal to	0	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	384,930	equal to	384,930	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	4,397,377	equal to	4,397,377	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	643,054	-643,054	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	15,200	< or = to	15,200	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	1,291,493	< or = to	1,291,493	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	477	< or = to	477	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,958	< or = to	3,188	-1,230	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	95,031	equal to	0	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	889,800	equal to	889,800	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	37,885	equal to	37,885	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	867,913	equal to	867,913	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	30,990	equal to	30,990	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	29,394	equal to	29,394	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	78,954	equal to	78,954	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	10,636	equal to	10,636	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	131,739	equal to	131,739	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	9,310,308	equal to	9,310,308	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	339,570	equal to	339,570	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	13,043,708	equal to	13,043,708	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	3,896,433	equal to	3,896,433	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	8,482,366	equal to	8,482,366	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,711,128	equal to	2,711,128	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-504,347	equal to	-504,347	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	10,627,075	equal to	10,627,075	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Rest Haven West Christian Nursing Center  
IDHFS Comparative Data - Per Resident Day Cost  
Year Ending 12/31/05

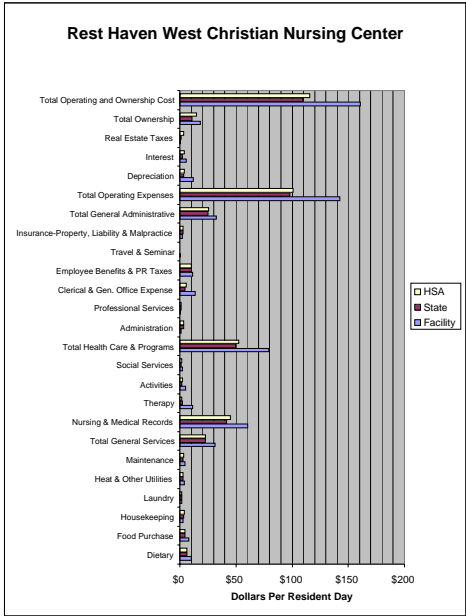
Enter your HSA # in next column ===== 7  
Census (Pulls from Page 2) 74,554

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	10.48	6.01	6.06
2	Food Purchase	7.82	4.31	4.31
3	Housekeeping	2.97	3.70	4.05
4	Laundry	1.57	1.85	1.59
5	Heat & Other Utilities	3.87	2.95	2.93
6	Maintenance	4.40	3.01	3.21
8	Total General Services	31.12	22.58	22.65
10	Nursing & Medical Records	60.37	41.83	45.12
10A	Therapy	11.22	2.10	1.45
11	Activities	5.19	1.91	2.16
12	Social Services	2.13	1.42	1.60
16	Total Health Care & Programs	79.12	49.48	52.34
17	Administration	1.27	3.36	3.46
19	Professional Services	0.62	0.99	1.12
21	Clerical & Gen. Office Expense	13.69	4.79	5.56
22	Employee Benefits & PR Taxes	11.64	10.09	10.51
24	Travel & Seminar	0.39	0.08	0.06
26	Insurance-Property, Liability & Malpractice	2.34	2.58	2.85
28	Total General Administrative	32.28	24.94	25.81
29	Total Operating Expenses	142.52	98.06	100.96
30	Depreciation	11.82	3.70	4.11
32	Interest	5.83	2.54	4.05
33	Real Estate Taxes	0.32	1.38	3.20
37	Total Operating and Ownership Cost	160.53	109.17	115.50

Notes:  
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.  
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

IDHFS LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

Cost Report Line	Description	State- Wide	UN-INFLATED											10th %	90th %
			HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11		
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, Liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

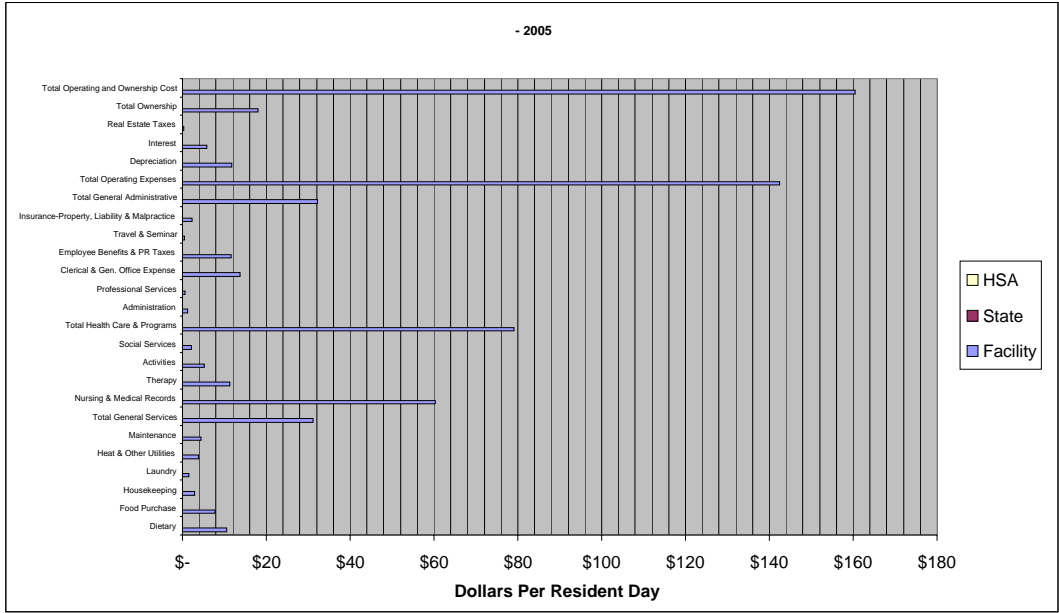


Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	10.48	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	7.82	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	2.97	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.57	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.87	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	4.40	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	31.12	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	60.37	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	11.22	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	5.19	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	2.13	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	79.12	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	1.27	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.62	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	13.69	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	11.64	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.39	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	2.34	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	32.28	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	142.52	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	11.82	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	5.83	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.32	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	18.01	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	160.53	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

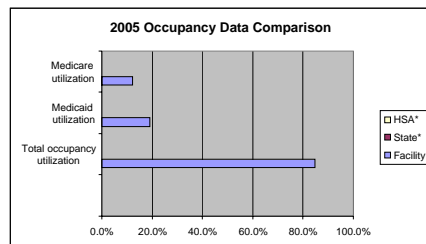
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



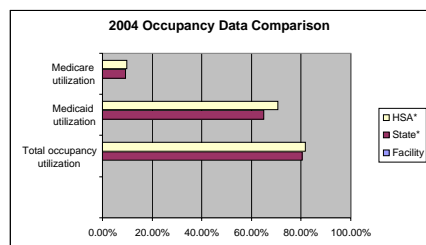
### 2005

Your Facility	State*	HSA*
Total occupancy utilization	84.75%	0.00%
Medicaid utilization	19.15%	0.00%
Medicare utilization	12.09%	0.00%
Private pay percent utilization	53.51%	N/A
Capacity in Patient Days	87,965	N/A
Census days of service provided	74,554	N/A



### 2004

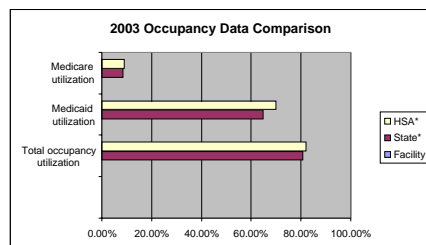
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

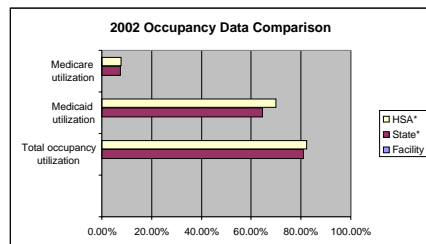
### 2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



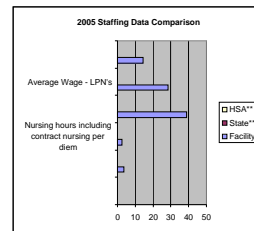
### 2002

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

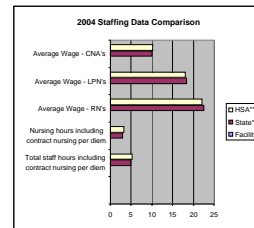


Rest Haven West Christian Nursing Center  
Comparative Staffing Data  
Year Ending 12/31/05  
HSA 1

2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	3.56	0.00	0.00
Nursing hours including contract nursing per diem	2.39	0.00	0.00
Average Wage - RN's	38.78	0.00	0.00
Average Wage - LPN's	28.28	0.00	0.00
Average Wage - CNA's	14.46	0.00	0.00



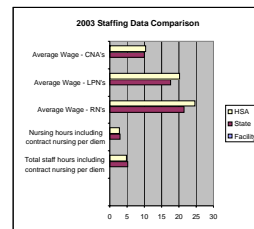
2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



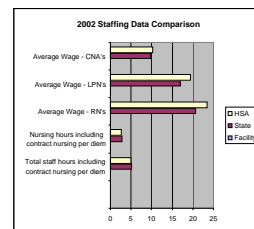
\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Rest Haven West Christian Nursing Center  
Comparative Staffing Data  
Year Ending 12/31/05  
HSA 7

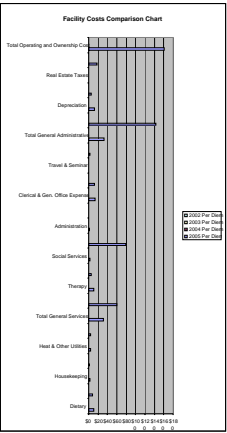
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	4.90	
Nursing hours including contract nursing per diem	2.90	2.70	
Average Wage - RN's	21.56	24.55	
Average Wage - LPN's	17.64	20.23	
Average Wage - CNA's	9.91	10.44	



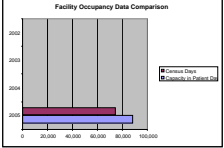
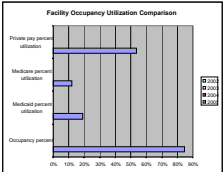
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.00	
Nursing hours including contract nursing per diem	2.80	2.60	
Average Wage - RN's	20.69	23.49	
Average Wage - LPN's	16.89	19.39	
Average Wage - CNA's	9.73	10.28	



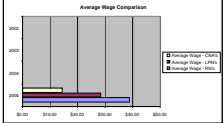
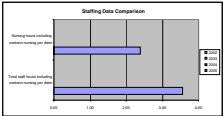
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Stony	68.08	4500/01	4500/01	4500/01
2	Food Purchase	7.82	4500/01	4500/01	4500/01
3	Housekeeping	2.97	4500/01	4500/01	4500/01
4	Laundry	1.87	4500/01	4500/01	4500/01
5	Heat & Other Utilities	1.87	4500/01	4500/01	4500/01
6	Maintenance	4.49	4500/01	4500/01	4500/01
8	Total General Services	10.12	4500/01	4500/01	4500/01
10	Nursing & Medical Records	40.27	4500/01	4500/01	4500/01
10A	Therapy	11.22	4500/01	4500/01	4500/01
11	Activities	1.94	4500/01	4500/01	4500/01
12	Social Services	2.12	4500/01	4500/01	4500/01
16	Total Health Care & Programs	70.12	4500/01	4500/01	4500/01
17	Administration	1.27	4500/01	4500/01	4500/01
19	Professional Services	0.42	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	0.49	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	0.44	4500/01	4500/01	4500/01
24	Traiel & Bondar	0.39	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	2.34	4500/01	4500/01	4500/01
28	Total General Administration	0.28	4500/01	4500/01	4500/01
29	Total Operating Expenses	140.33	4500/01	4500/01	4500/01
30	Depreciation	11.82	4500/01	4500/01	4500/01
32	Interest	3.43	4500/01	4500/01	4500/01
33	Real Estate Taxes	0.32	4500/01	4500/01	4500/01
37	Total Ownership	18.60	4500/01	4500/01	4500/01
Total Operating and Ownership Cost		160.15	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	84.70%	4500/01	4500/01	4500/01
Medicaid percent utilization	10.10%	4500/01	4500/01	4500/01
Medicare percent utilization	52.00%	4500/01	4500/01	4500/01
Private pay percent utilization	33.57%	4500/01	4500/01	4500/01
Capacity in Patient Days	87,360	0	0	0
Census Days	74,304	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	3.36	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.30	0.00	0.00	0.00
Average Wage - BNY	38.78	0.00	0.00	0.00
Average Wage - LPRN	20.20	0.00	0.00	0.00
Average Wage - CNNA	14.40	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	128,298	10,268	643,054	781,620	0	781,620	0	781,620
2. Food Purchase	0	581,741	0	581,741	0	581,741	1,254	582,995
3. Housekeeping	177,709	43,379	0	221,088	0	221,088	0	221,088
4. Laundry	31,423	92,561	0	123,984	0	123,984	-6,671	117,313
5. Heat and Other Utilities	0	0	275,035	275,035	0	275,035	13,833	288,868
6. Maintenance	186,435	0	192,713	379,148	0	379,148	-51,287	327,861
7. Other (specify)*	0	0	0	0	0	0	504	504
8. Total General Services	523,865	727,949	1,110,802	2,362,616	0	2,362,616	-42,367	2,320,249
9. Medical Director	0	0	15,200	15,200	0	15,200	0	15,200
10. Nursing & Medical Records	2,966,587	242,613	1,291,493	4,500,693	0	4,500,693	0	4,500,693
10a. Therapy	0	0	836,782	836,782	0	836,782	0	836,782
11. Activities	366,486	20,035	477	386,998	0	386,998	0	386,998
12. Social Services	155,509	52	3,188	158,749	0	158,749	0	158,749
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,488,582	262,700	2,147,140	5,898,422	0	5,898,422	0	5,898,422
17. Administrative	0	0	889,800	889,800	0	889,800	-794,769	95,031
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	37,885	37,885	0	37,885	8,396	46,281
20. Fees, Subscriptions & Promotion	0	0	21,086	21,086	0	21,086	9,904	30,990
21. Clerical & General Office	384,930	21,227	41,311	447,468	0	447,468	573,071	1,020,539
22. Employee Benefits & Payroll	0	0	867,913	867,913	0	867,913	0	867,913
23. Inservice Training & Education	0	0	5,287	5,287	0	5,287	25	5,312
24. Travel and Seminar	0	0	11,097	11,097	0	11,097	18,297	29,394
25. Other Admin. Staff Trans	0	0	0	0	0	0	3,281	3,281
26. Insurance-Prop.Liab.Malpractice	0	0	170,125	170,125	0	170,125	4,301	174,426
27. Other (specify)*	0	0	0	0	0	0	133,404	133,404
28. Total General Adminis	384,930	21,227	2,044,504	2,450,661	0	2,450,661	-44,090	2,406,571
29. Total General Administrative	4,397,377	1,011,876	5,302,446	10,711,699	0	10,711,699	-86,457	10,625,242
30. Depreciation	0	0	683,271	683,271	0	683,271	198,119	881,390
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	442,980	442,980	0	442,980	-8,634	434,346
33. Real Estate	0	0	21,969	21,969	0	21,969	2,036	24,005
34. Rent - Facility & Grounds	0	0	0	0	0	0	3,078	3,078
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,148,220	1,148,220	0	1,148,220	194,599	1,342,819
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	852,564	0	852,564	0	852,564	0	852,564
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	78,954	78,954	0	78,954	0	78,954
43. Other (specify):*	0	0	310,308	310,308	0	310,308	-310,308	0
44. Total Special Cost Ce	0	852,564	389,262	1,241,826	0	1,241,826	-310,308	931,518
45. Grand Total	4,397,377	1,864,440	6,839,928	13,101,745	0	13,101,745	-202,166	12,899,579



	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,200	1,200
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,232,170	1,232,170
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	49,937	49,937
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	1,283,307	1,283,307
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	358,918	339,570
14. Buildings, at Historical Cost	14,143,746	13,043,708
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	3,337,142	3,896,433
17. Accumulated Depreciation (book methods)	-8,496,038	-8,482,366
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	9,343,768	8,797,345
25. Total Assets	10,627,075	10,080,652
CURRENT LIABILITIES		
26. Accounts Payable	438,426	438,426
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	276	276
29. Short-Term Notes Payable	1,113	1,113
30. Accrued Salaries Payable	167,393	167,393
31. Accrued Taxes Payable	16,310	16,310
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	7,292,429	7,292,429
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	7,915,947	7,915,947
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	0
41.Bonds Payable	0	9,309,195
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	9,309,195
46.Total Liabilities	7,915,947	17,225,142
47.Total Equity	2,711,128	-7,144,490
48.Total Liabilities and Equity	10,627,075	10,080,652

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	11,793,084
2. Discounts and Allowances for all Levels	-4,780,691
Subtotal - Inpatient Care	7,012,393
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	4,238,637
7. Oxygen	0
Subtotal - Ancillary Revenue	4,238,637
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	3,400
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	924,652
18. Sale of Supplies to Non-Patients	270,017
19. Laboratory	61,097
20. Radiology and X-Ray	16,879
21. Other Medical Services	22,038
22. Laundry	0
Subtotal - Other Operating Revenue	1,298,083
24. Contributions	9,900
25. Interest and Other Investments Income	107
Subtotal - Non-Operating Revenue	10,007
27. Other Revenue (specify):	38,278
28. Other Revenue (specify):	0
Subtotal - Other Revenue	38,278
30. Total Revenue	12,597,398
31. General Services	2,362,616
32. Health Care	5,898,422
33. General Administration	2,450,661
34. Ownership	1,148,220
35. Special Cost Centers	1,162,872
35. Provider Participation Fee	78,954
37. Other	0
40. Total Expenses	13,101,745
41. Income Before Income Taxes	-504,347
42. Income Taxes	0
43. Net Income or Loss for the Year	-504,347

Page

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**LTC Median Per Diem Cost by HSA - 2005 Cost Reports**  
**2005 (Run June 1, 2004)**

UN-INFLATED

Cost Report	Description	Rest Haven	Rest Haven
		West Christian Nursing Center	West Christian Nursing Center
		2005 Costs	2005 Census
			74,554
1	Dietary		
2	Food Purchase		
3	Housekeeping		
4	Laundry		
5	Heat & Other Utilities		
6	Maintenance		
8	<b>TOTAL GENERAL SERVICES</b>		
10	Nursing & Medical Records		
10A	Therapy		
11	Activities		
12	Social Services		
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>		
17	Administration		
19	Professional Services		
21	Clerical & Gen. Office Expense		
22	Employee Benefits & PR Taxes		
24	Travel & Seminar		
26	Insurance-Property, liability & Malpractice		
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>		
29	<b>TOTAL OPERATING EXPENSES</b>		
30	Depreciation		
32	Interest		
33	Real Estate Taxes		
37	<b>TOTAL OWNERSHIP</b>		
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>		

Total staff hours including contract nurses per diem  
Nursing hours including contract nurses per diem  
RN  
LPN  
CNA  
DON  
ADON

State-Wide

Average Occupancy  
Medicaid Utilization  
Medicare Utilization

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

Rest  
Haven  
West  
Christian  
Nursing  
Center  
2004  
CostsRest  
Haven  
West  
Christian  
Nursing  
Center  
2004  
Census

<b>Cost</b>	<b>Report</b>
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
32	Depreciation
33	Interest
32	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

Rest Haven  
West  
Christian  
Nursing  
Center

Rest Haven  
West  
Christian  
Nursing  
Center

2003  
Census

Cost Report Line	Description	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
			1	2	3	4	5	6	7	8	9	10		
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	73.16	166.14

Cost Report Line	Description	10th %	90th %
1	Dietary	4.13	9.81
2	Food Purchase	3.36	6.04
3	Housekeeping	2.48	5.80
4	Laundry	0.91	3.14
5	Heat & Other Utilities	2.05	4.25
6	Maintenance	1.92	5.12
8	TOTAL GENERAL SERVICES	17.57	31.51
10	Nursing & Medical Records	27.25	64.47
10A	Therapy	-	10.55
11	Activities	1.06	3.45
12	Social Services	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	32.10	77.23
17	Administration	1.71	7.21
19	Professional Services	0.07	3.44
21	Clerical & Gen. Office Expense	2.49	10.78
22	Employee Benefits & PR Taxes	6.33	19.34
24	Travel & Seminar	-	0.43
26	Insurance-Property, liability & Malpractice	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	16.95	39.14
29	TOTAL OPERATING EXPENSES	69.40	142.56
30	Depreciation	1.01	8.43
32	Interest	-	11.53
33	Real Estate Taxes	-	4.85
37	TOTAL OWNERSHIP	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	73.16	166.14

Average Wage Data Table

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%